

# SOI Projects and Contacts

General Statistical Information: (202) 874-0410 Fax: (202) 874-0964

Planned Projects, Year*	Primary Analysts	Frequency and Program Content
Americans Living Abroad: 1996 Program	Jeff Curry Maureen Keenan Kahr	This periodic study is conducted every 5 years. It covers foreign income, taxes paid, and foreign tax credit shown on individual income tax returns. Data are classified by size of adjusted gross income and country.
Controlled Foreign Corporations: 1996 Program 1997 Program 1998 Program	Kathryn Green Ruth Schwartz John Comisky Susan Daly	This annual study provides data on activities of foreign corporations that are controlled by U.S. corporations. Data are classified by industry and country.
Corporation Foreign Tax Credit: 1996 Program 1997 Program 1998 Program	Bill States Kathryn Green Scott Luttrell Nick Ward	This annual study provides data on foreign income, taxes paid, and foreign tax credit reported on corporation income tax returns. Data are classified by industry and country.
Corporation Income Tax Returns: 1997 Program  1998 Program	Ellen Legel George Contos Nina Shumofsky Rob Blackwell	Basic data are produced annually and cover complete income statement, balance sheet, tax, tax credits, and details from supporting schedules. Data are classified chiefly by industry group or asset size.
Estate Tax: 1995-1997 Program 1998-2000 Program	Barry Johnson Darien Berkowitz Jacob Mikow	This annual study includes information on gross estate and its composition, deductions, and tax; and information on the age, sex, and marital status of decedents. Basic estate tax return data by year in which returns are filed are produced each year. Also included are data on nonresident aliens who had more than \$60,000 of assets in the United States. Other statistics are available on a year-of-death basis (approximately every 3 years). The most recent study is based on decedents who died in 1995 with returns filed in 1995-1997.
Excise Taxes	Brian Francis	Basic data are collected and processed by three Department of the Treasury agencies: the Internal Revenue Service, the Bureau of Alcohol, Tobacco and Firearms, and the Customs Service. Data are shown annually by fiscal year for 1993-1998 and quarterly for 1999. For 1993-1997, data are classified by detailed type of excise tax for "collections" and "liabilities." Starting with FY 1998, IRS data represent collections only.
Exempt Organizations (Charitable and Other): 1996 Program 1997 Program	Paul Arnsberger	This annual study includes balance sheet and income statement data for organizations classified as tax-exempt under subsections 501(c)(3)-(9) of the Internal Revenue Code. The most recent study is for Tax Year 1996. The 1996 program includes only 501(c)(3) organizations. The 1997 program includes 501(c)(3)-(9) organizations.

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Exempt Organizations (Private Foundations): 1996 Program 1997 Program	Melissa Whitten	This annual study includes balance sheet and income statement data for private foundations and charitable trusts filing a Form 990-PF. The most recent study is for Tax Year 1996.
Exempt Organizations Unrelated Business Income: 1996 Program 1997 Program	Peggy Riley	This annual study includes tabulations of "unrelated business" income and deductions for organizations classified as tax-exempt under the Internal Revenue Code. The most recent study is for Tax Year 1996.
Foreign-Controlled Domestic Corporations: 1997 Program	James Hobbs	This annual study covers domestic corporations with 50 percent or more stock ownership by a single foreign "person." It covers balance sheet, income statement, and tax-related data, which are classified by industry, country, and size and age of the corporations. Data are compared to those for other domestic corporations.
Foreign Recipients of U.S. Income: 1998 Program	Scott Luttrell	This annual study provides data by country on income paid to nonresident aliens and the amount of tax withheld for the U.S. Government.
Foreign Sales Corporations (FSC): 1996 Program	Dan Holik Cynthia Belmonte	These corporations replaced the Domestic International Sales Corporation, or DISC, as of 1985. Balance sheet, income statement, and export-related data are tabulated annually through 1987, and then on a 4-year cycle after 1992.
Foreign Trusts: 1998 Program	Dan Holik Cynthia Belmonte	This periodic study, conducted every 4 years, provides data on foreign trusts that have U.S. persons as grantors, transferors, or beneficiaries. Data include country where the trust was created, value of transfer to the trust, and year the trust was created.
Gift Tax: 1998 Program	Martha Eller Darien Berkowitz	This first-time study will provide retrospective panel data for filers of 1998 returns; all post-1976 gifts by filers selected into the sample will be recorded. Data covers type and amount of gift; information on donee; and tax computation items.
Individual Income Tax Return Public-Use File	Mario Fernandez Mike Weber	Record-by-record data on CD-ROM's, magnetic tape files, or cartridges, produced annually, contain detailed information obtained from the individual statistics program, with identifiable taxpayer information omitted to make the file available for public dissemination on a reimbursable basis.

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Individual Income Tax Returns: 1997 Program 1998 Program 1999 Program	Maureen Keenan Kahr Jeff Curry Mike Strudler	Basic data are produced annually and cover income, deductions, tax, and credits reported on individual income tax returns and associated schedules. Data are classified by size of adjusted gross income.
Interest-Charge Domestic International Sales Corporations (IGUS): 1996 Program	Dan Holik Cynthia Belmonte	These corporations replaced the Domestic International Sales Corporation, or DISC, as of 1985. Balance sheet, income statement, and export-related data are tabulated annually through 1987; thereafter, on a 4-year cycle.
International Boycott Participation: 1998 Program	Susan Daly	This study provides data on business operations of U.S. persons in boycotting countries, as well as the requests and agreements to participate in, or cooperate with, international boycotts not sanctioned by the U.S. Government.
Migration How and County Income Data	Emily Gross	Migration flow data (based on year-to-year changes in individual income tax return addresses) and county or State income data are available annually on a reimbursable basis. The most recent data are for 1998-99.
Occupation Studies	Terry Nuriddin	This periodic study, based on availability of outside funding, classifies individual income tax returns by occupation and contains a dictionary of occupational titles that can be used to enhance the economic data of other individual income tax return studies.
Partnership Returns of Income	Tim Wheeler Kelly Bennett Bill Pratt	Basic data, produced annually, cover income statement, balance sheet, and details from supporting schedules. Data are classified chiefly by industry group.
Partnership Withholding Study: 1997 Program	Nick Ward	This annual study includes data on U.S. partnership payments to foreign partners. Data are classified by country and recipient type.
Personal Wealth Study: 1995 Program	Barry Johnson	This periodic study provides estimates of personal wealth of top wealthholders that are generated from estate tax return data using the "estate multiplier" technique, in conjunction with both filing-year and year-of-death estate data bases. The most recent data (1995) are based on returns filed from 1995 to 1997.
SCorporations	Susan Wittman Carrie Artis	Annual study data are collected for the income statement, and the balance sheet, and from supporting schedules. Data are classified by industry group or asset size.

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<b>Sales of Capital Assets:</b> 1997 Program 1998 Program 1999 Program	Janette Wilson Victor Rehula	This periodic study provides detailed data on the sales of capital assets reported on the capital gains schedule of the individual income tax return, and on sales of residences and personal or depreciable business property.
1985-1996 Panel Study	Janette Wilson Mike Weber	Study provides the same data on capital asset transactions over a period of years for a subsample of returns from the same taxpayers.
<b>Sales of U.S. Real Property Interest by Foreign Persons:</b> 1997 Program	Nick Ward	This annual study provides data on transfers of U.S. real property interests acquired from foreign persons. Data include the amount realized on transfers, U.S. tax withheld, and countries of foreign persons.
<b>Sole Proprietorships:</b> 1997 Program 1998 Program 1999 Program	Maureen Keenan Kahr Jeff Curry Mike Strudler	Basic data, produced annually, cover business receipts, deductions, and net income reported on Schedule C (for nonfarm proprietors), classified by industry group. Similar data from Schedule F (for farmers) are available on an occasional basis.
<b>Special Tabulations:</b> Individuals Sole Proprietorships	Mike Weber Mario Fernandez	Special tabulations of selected individual income, deduction, and tax data are produced on a reimbursable basis.
<b>Split-Interest Trust Information Return:</b> 1998 Program	Melissa Belvedere Paul Arnsberger	This first-time study will provide information on charitable remainder trusts only. Data will include balance sheet, income, deductions, and accumulation and distribution schedules.
<b>Statistical Subscription Services:</b> Corporation Source Book	Sandy Byberg	Annual data by more detailed industry groups than used for regular corporation statistics are produced by asset size. The most recent volume is for returns with accounting periods ending July 1997-June 1998.
<b>Tax-Exempt Bond Issues:</b> 1995 Program 1996 Program	Marvin Schwartz	This annual study provides information on private activity and governmental bond issues by type of property financed, size of face amount, and State. The most recent studies are 1995 for Public Purpose Bonds and for Private Activity Bonds.
<b>Taxpayer Usage Study:</b> 1999 Program	Mike Weber	Basic data, produced annually, provide weekly frequencies of specific line entries made by taxpayers, the use of various return schedules and associated forms, and general characteristics of the individual taxpayer population, for returns received during the primary filing season (January through April).

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Transactions of Foreign Controlled Corporations: 1998 Program	Heather Duffy	This biennial study includes data on transactions between U.S. corporations and their foreign owners. Data are classified by country and industry. Beginning with Tax Year 1998, processing is done as part of the Corporate Study.
U.S. Possessions Corporations: 1997 Program 1999 Program	Randy Miller	This periodic study, planned for every 2 years, provides data on income statements, balance sheets, tax, and "possessions tax credit" for "qualifying" U. S. possessions corporations. (Most of these corporations are located in Puerto Rico.)

\*Most projects shown below are currently in progress and, therefore, may not yet be completed. Many of the data release dates, i.e., the months in which the Statistics of Income Division expects to release data to users, ahead of publication, upon request, are published annually in the Fall issue of the *SOI Bulletin*. For more information about data availability for a particular project, call or fax the numbers shown at the top of the page.

SOURCE: IRS, Statistics of Income Bulletin, Publication 1136, Spring 2000.